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IT IS SO ORDERED.

Dated: February 13, 2012




C. Kathryn Preston
United States Bankruptcy Judge

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re: : **Case No. 01-59058**
HPM Corporation : **EIN: 95-4575845**
Debtor : **Chapter 7, Judge Preston**

ORDER SUSTAINING TRUSTEE'S OBJECTION TO CLAIM NO. 119 (DOC. 666)

This matter came on for hearing on January 31, 2012 on Trustee's objection to the Claim No. 119 (Doc. 666) filed by TCSM (North America), Inc. Appearance was made by the Trustee. Claimant did not attend the hearing.

Based on the evidence, the Court finds that said objection is well taken and the claim No. 119 filed by TCSM (North America), Inc. in the amount of \$403,177.56 shall be allowed as an unsecured, non-priority claim in the amount of \$299,122.31.

IT IS SO ORDERED.

Copies To:

Default List Plus Additional Parties

TCSM (North America), Inc.
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